IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

FRIDAY, THE 9TH MARCH 2007 / 18TH PHALGUNA 1928

ST.Rev..No. 94 of 2007

(R.A.No.5B/2004 in TA.643/2000 of S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD)
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REVISION PETITIONER/APPELLANT/ASSESSE:

M/S.SOMDAS & CO., FORTVIEW BUNGLAW,
YAKKARA, PALAKKAD.

BY ADV. SRI.G.HARIHARAN
SRI.PRAVEEN.H.

RESPONDENT/RESPONDENT/RESPONDENT:

STATE OF KERALA,
REPRESENTED BY THE INSPECTING ASSISTANT
COMMISSIONER, COMMERCIAL TAXES, PALAKKAD.

BY SPL.GOVT.PLEADER FOR TAXES SRI.V.V.ASOKAN.

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 09/03/2007, ALONG WITH S.T.REV.NO.95/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

K.S.RADHAKRISHNAN, Ag.C.J. & M.N. KRISHNAN, J.

S.T.R.Nos.94 & 95 of 2007

Dated this the 9th day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

We have perused the common order passed by the Tribunal in December, 2006. We are of the view that there is no application of mind by the Tribunal while passing the order. Annexure-1 is the order passed by the Tribunal allowing the appeals preferred by the assessee. Against which the State has filed review applications. Without entertaining the review applications first, the Tribunal had dismissed the appeals for default and then allowed the review applications. We find that the common order passed in the review applications is prima facie illegal.

2. In such circumstances, we set aside the common order passed in the review applications and direct the Tribunal to consider the matter afresh. The Tribunal is directed to consider the review applications first and decide as to whether there is any merit. Consideration of appeals will depend upon the outcome of the review applications.

The Sales Tax Revisions are allowed.

K.S.RADHAKRISHNAN,
Acting Chief Justice

M.N.KRISHNAN
Judge

Mbs/